

OF
HARFORD COUNTY, MARYLAND

BILL NO. 75-51 (as amended)

Council President Freeman at the request of the County
Executive and by Council President Freeman and Councilmen
Introduced by ~~XXXXXX~~ Shumate, Rahll, Schafer, Spry, Cooper and Baldwin.

Legislative Day No. 75-20 Date: June 10, 1975

AN EMERGENCY ACT to repeal in its entirety Section 520A, heading "Real Property Tax Credit For Aged and Handicapped Persons" of the Code of Public Local Laws of Harford County (1965 Edition, as amended), and to enact in lieu thereof new Chapter 11, heading "Finance and Taxation" and new Article 2 of said Chapter 11, heading "Real Property Tax Credits" all to be added to the Harford County Code, (1975); said Chapter to provide Sections governing the fiscal and taxing operations of Harford County, and said Article 2 to provide for a Real Property Tax Credit for: permanently and totally disabled persons, certain property owned by community associations, and certain silos located on farm property.

By the Council, June 10, 1975

Introduced, read first time, ordered posted and public hearing scheduled

on: July 8, 1975

at: 7:45 P.M.

By Order: Angela Markowski, Secretary

PUBLIC HEARING

Having been posted and Notice of time and place
of hearing and Title of Bill having been published according to the
Charter, a public hearing was held on July 8, 1975
and concluded on July 8, 1975.

Angela Markowski, Secretary

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1 Section 1. *Be It Enacted By The County Council Of Harford County,*
2 *Maryland,* that Section 520A of the Code of Public Local Laws of
3 Harford County, (1965 Edition, as amended), heading "Real
4 Property Tax Credit for Aged and Handicapped Persons," be, and
5 it is hereby repealed, and that new Chapter 11, heading "Finance
6 and Taxation" and new Article 2 of said Chapter 11, heading "Real
7 Property Tax Credits," be, and they are hereby added to the
8 Harford County Code (1975), to stand in place of the Section
9 repealed, all to read as follows:

10 CHAPTER 11. FINANCE AND TAXATION.

11 ARTICLE 2. REAL PROPERTY TAX CREDITS.

12 Section 11-20. In accordance with the provisions of Section
13 12F-3 of Article 81 of the Annotated Code of Maryland, there is
14 hereby created a single tax credit from real property taxes upon
15 the dwelling of a qualified applicant (as hereinafter set forth),
16 which tax credit shall equal fifty percent (50%) of the assessed
17 value of such dwelling, or six thousand dollars (\$6,000.00)
18 whichever is the lesser amount, multiplied by the applicable tax
19 rate. To qualify for said tax credit, an applicant shall other-
20 wise qualify for a tax credit under Section 12F-3 of Article 81
21 of the Annotated Code of Maryland; shall have not attained the
22 age of sixty (60) years as of July 1 of the taxable year for
23 which the credit is sought; must be determined to be permanently
24 and totally disabled under the Social Security Act or the Rail-
25 road Retirement Act, or by the United States Civil Service
26 Commission standards, or by the Veteran's Administration Standards
27 or by the Maryland State Police Retirement System, or any other
28 program, providing for disability compensation that is
29 recognized by the Federal government, a State government, or
30 Local governmental entity, provided however, that the combined
31 gross income (as defined in Section 12F-3 of Article 81 of the
32 Annotated Code of Maryland) of said applicant shall not be in

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1 excess of seven thousand five hundred dollars (\$7,500.00) for
2 the calendar year immediately preceding the fiscal year of
3 application. In accordance with the provisions of Section 49C
4 of Article 81 of the Annotated Code of Maryland, an applicant
5 may apply for said tax credit at any time up to September 1 of
6 the taxable year.

7 Section 11-21. There is hereby created a tax credit, for Harford
8 County taxes only for real property owned by community
9 associations and used for public parks, playgrounds, or picnic
10 areas. As used in this subsection, "Community Association"
11 means any incorporated association whose membership is limited
12 to voluntary subscriptions by residents of the community or
13 development and which has no power either by law, covenant, or
14 any other means to assess fees against residents or property
15 owners based on property values or ownership. Applications by
16 community associations shall be filed before ~~September~~ OCTOBER 1
17 of the taxable year for which the tax credit is sought.

18 Section 11-22. There is hereby created a tax credit, for
19 Harford County taxes only, for silos used for processing or
20 storage of animal feed incidental to the operation of the farm
21 on which the silo is located. Application may be made for this
22 tax credit up to and including the time the taxes are paid by
23 the taxpayer. However, no credit shall be allowed as to any
24 interest accumulated on the taxes due. APPLICATIONS FOR A TAX
25 CREDIT FOR SILOS SHALL BE FILED ON OR BEFORE OCTOBER 1 OF THE
26 TAXABLE YEAR FOR WHICH THE TAX CREDIT IS SOUGHT.

27 Section 11-23. All applications for tax ~~credit~~ CREDITS provided
28 herein shall be filed annually with the Director of Administration
29 of the County. Such applications shall be submitted to the
30 Director of Administration only on forms periodically prepared and
31 furnished by him upon request. No application shall be received
32 and accepted which is submitted to the Director of Administration

1 on any other form other than the one prepared by the Director of
2 Administration. Each application shall be made under oath and
3 shall contain a declaration preceding the signature of the
4 applicant to the effect that it is made under the penalties of
5 perjury provided by Section 5 of Article 81 of the Annotated
6 Code of Maryland.

7 Section 11-24. It shall be the duty of the duty of the Director
8 of Administration or his designated agent to approve or
9 disapprove the application, and he shall notify the applicant
10 at the address set forth in the application.

11 Section 11-25. The additional tax credits provided by this
12 Section shall be granted to the taxpayer for the fiscal year in
13 which the taxpayer becomes eligible for said tax credits but no
14 earlier than July 1, 1975. NO REFUNDS WILL BE GRANTED ON TAX
15 BILLS PREVIOUSLY PAID FOR ANY TAXABLE YEAR FOR WHICH A CREDIT
16 MAY BE APPLIED FOR.

17 Section 2. *And Be It Further Enacted*, that this Act is hereby
18 declared to be an Emergency Act and shall apply retroactively to
19 July 1, 1975, to allow those persons eligible for the tax credits
20 to pay their tax bills in July of 1975 in order to qualify for
21 the tax credit and the two percent (2%) tax deduction for paying
22 their taxes in July of 1975, and shall take effect on the date
23 it becomes law.

24 EFFECTIVE: July 18, 1975
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BY THE COUNCIL

Read the third time.

Passed LSD 75-24 (July 15, 1975) (with amendments)

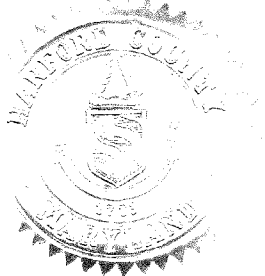
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By order

Angela Markowski, Secretary

Sealed with the County Seal and presented to the County Executive
for his approval this 16th day of July, 1975
at 2 o'clock P.M.

Angela Markowski, Secretary



APPROVED:

BY THE EXECUTIVE

[Signature]
County Executive

Date 7-18-75

BY THE COUNCIL

This Bill, having been passed by the Executive and
returned to the Council, becomes law on July 18, 1975.

Angela Markowski
Angela Markowski, Council Secretary

Rec'd for record 9/18 1975 at 2:30 P.M.
Same day recorded & examined, per
H. Douglas Chilcoat, Clerk